



CITY OF MABLETON, GEORGIA
Riverside EpiCenter
135 Riverside Pkwy, Mableton, GA 30168
July 13, 2026 at 6:30 PM

The Honorable Michael Owens, Mayor
The Honorable Ron Davis, Mayor Pro Tem/District 1 Councilmember
The Honorable Michael McNeely, District 2 Councilmember
The Honorable Keisha Jeffcoat, District 3 Councilmember
The Honorable Cassandra Brown, District 4 Councilmember
The Honorable TJ Ferguson, District 5 Councilmember
The Honorable Debora Herndon, District 6 Councilmember

SPECIAL CALLED CITY COUNCIL MEETING AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. INVOCATION

4. PLEDGE OF ALLEGIANCE

5. APPROVAL OF AGENDA

6. PUBLIC HEARINGS

- a. Public Hearing and Second Read: Ordinance Setting a Millage Rate for the Public Safety Services District - Finance Director Karen Ellis**

Open Public Hearing

Speakers who are in favor (10 minutes time limit for in favor)

Speakers who are opposed (10 minutes time limit for opposition)

Close Public Hearing

Questions and Comments by Mayor and Council

Vote: Consideration and Approval of Ordinance Setting a Millage Rate for the Public Safety Services District

- 7. PUBLIC COMMENTS** - 2 minutes per speaker - no more than 30 minutes for all speakers.
Anyone wishing to make a public comment should complete and submit the public comment card to the City Clerk prior to the start of the meeting.

8. CONSENT AGENDA

- a. Approval of a Resolution Updating the City of Mableton Classification and Pay Plan and for Other Lawful Purposes**
- b. To review a summary of the License Review Board hearing conducted on June 2, 2026 for Prime Enterprise LLC DBA Citgo Food Mart, Jasdaya Enterprise LLC DBA**

Buddy's Market and Public Super Markets, Inc. DBA Publix Supermarkets, Inc., #0464.

9. UNFINISHED BUSINESS

- a. Second Read - Ordinance Updating the Georgia Municipal Employees Benefit System (GMEBS) Defined Benefit Retirement Plan Agreement for City of Mableton and General Addendum - Human Resources Director Jeanne Pope**

10. NEW BUSINESS

- a. Consideration and Approval of Award of Professional Services Agreement for Consulting Services for Public Safety Department - City Manager Bill Tanks**

11. EXECUTIVE SESSION (IF NEEDED) FOR LITIGATION (O.C.G.A. 50-14-3(B)(1)(A)REAL ESTATE(O.C.G.A. 50-14-3 (B)(1)) PERSONNEL (O.C.G.A. 50-14-3 (B)(2)) AND MISC. EXEMPTIONS (O.C.G.A. 50-14-3 (B)(4)&(5))

12. ADJOURNMENT

Persons with special needs relating to handicapped accessibility, disability, or foreign language may contact the City Clerk at (404) 927-9502 or susan.hiott@mableton.gov at least three days prior to the meeting. The clerk can be located at the City of Mableton Offices, 1245 Veterans Memorial Highway, STE 20, Mableton, Georgia 30126 during regular office hours.

**AN ORDINANCE ESTABLISHING A MILLAGE RATE FOR THE MABLETON
PUBLIC SAFETY SPECIAL SERVICE DISTRICT AND FOR OTHER LAWFUL
PURPOSES**

WHEREAS, the City of Mableton (“City”) is a municipal corporation duly organized and existing under the laws of the State of Georgia;

WHEREAS, the duly elected governing authority of the City is the Mayor and Council (“City Council”) thereof;

WHEREAS, public safety is of the utmost importance to the City Council;

WHEREAS, the Georgia Constitution provides that "special districts may be created for the provision of local government services within such districts; and fees, assessments, and taxes may be levied and collected within such districts to pay, wholly or partially, the cost of providing such services therein and to construct and maintain facilities therefor." Ga. Const. Art. 9, § 2, ¶ VI(c);

WHEREAS, on or about December of 2025, the City Council established a public safety special district, known as the "Mableton Public Safety Special Service District" and/or “Public Safety SSD”, to ensure that public safety needs are fully addressed and met within the City;

WHEREAS, the boundaries of the Mableton Public Safety Special Service District shall consist of all real property parcels lying within the corporate limits of the City;

WHEREAS, the City desires through this Ordinance to establish the millage rate for the Public Safety SSD; and

WHEREAS, the City Council finds this Ordinance to be in the best interests of the health, safety and welfare of the City, including City residents, businesses and visitors.

IT IS HEREBY ORDAINED by the governing authority of the City of Mableton, as follows:

Section 1.

- a. Assessment and Exemptions.** The Mableton Public Safety Special Service District shall be funded in whole or in part by an ad valorem tax assessed on all real and personal property within the Mableton Public Safety Special Service District that is subject to ad valorem taxation by the State of Georgia and Cobb County. The millage rate for the Mableton Public Safety Special Service District, effective as of the date and year of the adoption of this Ordinance, shall be four and one half (4.5) mills. The millage rate of the Mableton Public Safety Special Service District for future years thereafter shall be set annually by the City Council, or if the City Council takes no action to set the millage rate for any year, the Mableton Public Safety Special Service District millage rate for such year shall be the Mableton Public Safety Special Service District millage rate set and/or applied by the City for the immediately preceding year. Any assessment authorized against properties within the Mableton Public Safety Special Service District shall be assessed, levied, collected and/or enforced as authorized by law, including with any applicable federal, state and local tax exemptions.
- b. Special District Term.** The Mableton Public Safety Special Service District shall continue in perpetuity for the purposes described herein, unless terminated by the City.

Section 2. It is hereby declared to be the intention of the City Council that:

- a) All Ordinances and parts of Ordinances in conflict with this Ordinance are hereby repealed.
- b) All sections, paragraphs, sentences and phrases of this Ordinance are or were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.
- c) To the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. No section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.
- d) In the event any portion of this Ordinance shall be declared or adjudged invalid or unconstitutional, it is the intention of the City Council of the City that such adjudication shall in no manner affect the other sections, sentences, clauses or phrases of this Ordinance which shall remain in full force and effect, as if the invalid or unconstitutional section, sentence, clause or phrase were not originally a part of the Ordinance.

Section 3. The City Attorney and City Clerk are authorized to make non-substantive editing and renumbering revisions to this Ordinance for proofing and renumbering purposes.

Section 4. The effective date of this Ordinance shall be the date of adoption, unless required otherwise by the City Charter, state and/or federal law. In the event that any effective date herein is determined by a Court of law to be invalid, said effective date shall instead be the earliest date allowed by law.

SO ORDAINED this _____ day of _____, 2026.

ATTEST:

CITY OF MABLETON, GEORGIA:

Susan D. Hiott, City Clerk

Dr. Michael Owens, Mayor

APPROVAL AS TO FORM:

Emilia Walker-Ashby, City Attorney



AGENDA ITEM MEMORANDUM

MEETING OF: July 13, 2026

DEPARTMENT: [DEPARTMENT]

ISSUE/AGENDA ITEM TITLE: Approval of a Resolution Updating the City of Mableton Classification and Pay Plan and for Other Lawful Purposes

BACKGROUND/SUMMARY:

This document confirms all positions, both funded and unfunded, covered by the City Council approved budget for the 2026-2027 fiscal year.

BUDGETED/FINANCIAL IMPACT – FUND: There is no additional impact to the budget as all positions were accounted for in the budget report.

RECOMMENDATION: Human Resources recommends approval for the resolution.

ATTACHMENTS:

1. RES 2026-07-XX Amending Classification and Pay Plan

**A RESOLUTION UPDATING THE CITY OF MABLETON’S CLASSIFICATION AND
PAY PLAN AND FOR OTHER LAWFUL PURPOSES**

WHEREAS, the City of Mableton (“City”) is a municipal corporation duly organized and existing under the laws of the State of Georgia;

WHEREAS, the duly elected governing authority of the City is the Mayor and Council (“City Council”) thereof; and

WHEREAS, City Council desires through this Resolution to update the City’s Preliminary Classification and Pay Plan adopted on or about November 30, 2023; and

WHEREAS, this Resolution is enacted to safeguard and promote the City’s successful transition and the public health, safety, and general welfare of the City.

NOW, THEREFORE, BE IT RESOLVED, by the governing authority of the City of Mableton, Georgia, as follows:

Section 1. Confirmation of Preliminary Classification and Pay Plan. The following personnel positions and accompanying salaries parameters shall hereby constitute the City’s Classification and Pay Plan:

City of Mableton Classification and Pay Plan

Job Title	Minimum	Maximum	Dept	Positions
Executive Assistant	\$25	\$40	1110	1
Chief of Staff	\$85,000	\$125,000	1310	1
Public Relations Coordinator	\$55,000	\$85,000	1310	1
Executive Assistant	\$25	\$40	1310	1
Assistant City Manager	\$150,000	\$175,000	1320	1
Special Projects Manager	\$90,000	\$125,000	1320	1
Administrative Supervisor	\$75,000	\$115,000	1320	1
Executive Assistant	\$25	\$40	1320	1
City Clerk	\$90,000	\$125,000	1330	1
Deputy City Clerk	\$75,000	\$95,000	1330	1
City Clerk Administrative Assistant	\$20	\$35	1330	0.5
Finance Director	\$145,000	\$190,000	1510	1
Deputy Finance Director	\$100,000	\$145,000	1510	1
Procurement Manager	\$90,000	\$125,000	1510	1
Contract Specialist	\$65,000	\$95,000	1510	1
Revenue Manager	\$90,000	\$125,000	1510	1
Revenue Analyst	\$65,000	\$95,000	1510	1
Revenue Specialist	\$30	\$40	1510	1
Finance Analyst	\$70,000	\$104,000	1510	2
Administrative Assistant	\$20	\$35	1510	1
IT Director	\$90,000	\$165,000	1535	1
IT Technician	\$25	\$40	1535	2
Data Analyst	\$25	\$40	1535	1
Human Resources Director	\$145,000	\$165,000	1540	1
Human Resources Manager	\$100,000	\$125,000	1540	1
Human Resources Supervisor	\$85,000	\$105,000	1540	1
HR Business Partner I	\$55,000	\$75,000	1540	1
HR Business Partner II	\$65,000	\$85,000	1540	1
HR Business Partner III	\$75,000	\$95,000	1540	1
Facilities Technician	\$20	\$35	1565	0.5
Communications Director	\$95,000	\$135,000	1570	1
Communications Graphic Designer	\$65,000	\$95,000	1570	1
Digital Communications Specialist	\$55,000	\$85,000	1570	1
Communications Visual Media Specialist	\$70,000	\$85,000	1570	1
Administrative Assistant	\$20	\$35	1570	1
Seasonal Employees	\$15	\$20	1595	10
Municipal Court Administrator	\$85,000	\$145,000	2650	1
Municipal Clerk of Court	\$75,000	\$115,000	2650	1
Municipal Deputy Clerk of Court	\$65,000	\$95,000	2650	1
Municipal Court Clerk	\$55,000	\$85,000	2650	1
Municipal Deputy Court Clerk	\$25	\$35	2650	1
Municipal Administrative Assistant	\$20	\$35	2650	1

Public Safety Director	\$175,000	\$200,000	3100	1
Police Chief	\$150,000	\$175,000	3100	1
Executive Assistant	\$25	\$40	3100	1
Sustainability Waste & Beautification Director	\$125,000	\$145,000	4500	1
Sustainability Waste & Beautification Manager	\$75,000	\$125,000	4500	1
Sustainability Waste & Beautification Specialist	\$25	\$40	4500	0.5
Sustainability Waste & Beautification Specialist	\$25	\$40	4500	0.5
Administrative Assistant	\$20	\$35	4500	1
Parks & Recreation Director	\$140,000	\$165,000	6200	1
Deputy Parks & Recreation Director	\$75,000	\$115,000	6200	1
Operations & Facilities Manager	\$65,000	\$95,000	6200	1
Events Coordinator	\$25	\$40	6200	2
Program Manager	\$25	\$40	6200	1
Administrative Assistant	\$20	\$35	6200	1
Seasonal Employees	\$15	\$20	6200	10
Community Development Director	\$145,000	\$165,000	7000	1
Deputy Director of Community Development	\$125,000	\$145,000	7000	1
Planning & Zoning Manager	\$85,000	\$125,000	7000	1
Land Development Manager	\$85,000	\$125,000	7000	1
Business License Supervisor	\$75,000	\$115,500	7000	1
Business License Compliance Officer	\$55,000	\$85,000	7000	1
Senior Planner	\$75,000	\$115,000	7000	2
Planner	\$55,000	\$85,000	7000	2
Permit Coordinator	\$60,000	\$83,200	7000	1
Community Development Clerk	\$25	\$40	7000	5
Administrative Assistant	\$20	\$35	7000	1
Chief Building Official	\$95,000	\$155,000	7000	1
Building Inspector Supervisor	\$75,000	\$115,000	7000	1
Building Inspector	\$55,000	\$95,000	7000	3
Code Enforcement Director	\$95,000	\$145,000	7420	1
Code Enforcement Supervisor	\$75,000	\$115,000	7420	2
Code Enforcement Officer	\$55,000	\$85,000	7420	5
Administrative Assistant	\$20	\$35	7420	1
Economic Development Director	\$125,000	\$165,000	7510	1
Deputy Economic Development Director	\$100,000	\$135,000	7510	1
Program Manager	\$85,000	\$125,000	7510	1
Special Projects Coordinator	\$75,000	\$115,000	7510	1
Administrative Assistant	\$20	\$35	7510	1

Section 2. Selection/Appointment. Appointed officers and directors authorized within the parameters of this Classification and Pay Plan shall be nominated by the Mayor with confirmation of appointment by at least three of the other members of the City Council, in accordance with Section 3.10(e) of the City Charter. The City Manager shall have the authority to approve all non-director and non-appointive positions authorized by this Classification and Pay Plan. The positions authorized under this Classification and Pay Plan may be secured as employees or independent contractors.

Section 3. It is hereby declared to be the intention of the City Council that:

- (a) All sections, paragraphs, sentences, clauses and phrases of this Resolution are or were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.
- (b) To the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Resolution is severable from every other section, paragraph, sentence, clause or phrase of this Resolution. No section, paragraph, sentence, clause or phrase of this Resolution is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Resolution.
- (c) In the event that any phrase, clause, sentence, paragraph or section of this Resolution shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Resolution.

Section 4. The City Attorney and the City Clerk are authorized to make non-substantive editing and renumbering revisions to this Resolution for proofing and renumbering purposes.

Section 5. The effective date of this Resolution shall be the date of adoption, unless required otherwise by the City Charter, state and/or federal law.

BE IT SO RESOLVED, this _____ day of _____, 2026.

ATTEST:

CITY OF MABLETON, GEORGIA:

Susan D. Hiott, City Clerk

Michael Owens, Mayor

APPROVAL AS TO FORM:

Emilia Walker-Ashby, City Attorney



AGENDA ITEM MEMORANDUM

MEETING OF: July 13, 2026

DEPARTMENT: [DEPARTMENT]

ISSUE/AGENDA ITEM TITLE: To review a summary of the License Review Board hearing conducted on June 2, 2026 for Prime Enterprise LLC DBA Citgo Food Mart, Jasdaya Enterprise LLC DBA Buddy's Market and Public Super Markets, Inc. DBA Publix Supermarkets, Inc., #0464.

BACKGROUND/SUMMARY: This item is presented to provide the Mayor and Council with background and context regarding the appeal proceedings conducted by the LRB, including the issues raised, testimony received, and actions taken during the hearing. The review is intended to ensure transparency, maintain a complete record of the appeal process, and support the Mayor and Council's consideration of related policy or regulatory matters that may arise from the hearing.

BUDGETED/FINANCIAL IMPACT – FUND: NA

RECOMMENDATION: Staff recommends approval.

ATTACHMENTS:

1. Summary June 2 2026

Summary of the License Review Board Hearing – June 2, 2026

1) Consideration of License Denial - Prime Enterprise LLC d/b/a Citgo Food Mart

Presentation of Facts

- Business License Supervisor LaMaya Edmonds presented the administrative record for property located at 351 Riverside Pkwy. Ms. Edmonds entered exhibits A-E to support the city's decision.
 - Exhibit A - Application.
 - Exhibit B- Certified Survey
 - Exhibit C - Measured distance provided by zoning staff
 - Exhibit D - Denial Letter that was issued.
 - Exhibit E - Appeal of the administrative denial.
- All other procedural requirements have been met.
- Staff's denial was issued based on the distance requirement to the school.

Applicant/Licensee Presentation

- The applicant, Abdul Rauf presented the application.
- Previous owners had an alcohol license.
- He stated that the previous owner had a license last year and he took over the business in February.

Public Hearing

- No one was present for public comment, and no public comments were received.

Board Oral Communications

- Board Members discussed that the school in question is a day care, and that the previous use was similar and was established prior to the day care.
- The Board confirmed that the applicant is aware of restrictions on underage sales.
- Vice Chair Ward moved to approve the appeal as made.
- Board Member Braswell seconded the motion.
- Discussion. Board Member Lambert was concerned that there was not enough information presented regarding the day care.
- The appeal was approved with a vote of 4-1 (Lambert Opposed)

2) Consideration of Appeal for License Denial - Jasdaya Enterprise LLC d/b/a Buddy's Market

Presentation of Facts

- Business License Supervisor LaMaya Edmonds presented the administrative record for property located at 935 Veterans Memorial Hwy.
 - Exhibit A Application
 - Exhibit B Certified Survey 270' to private residence and does not meet the 300' requirement
 - Exhibit C Denial Letter that was issued.
 - Exhibit D Appeal

Applicant/Licensee Presentation

- Owner presented his appeal.
- He stated that this is new grocery store and that the previous use did not include alcohol.

Public Hearing

- No one was present for public comment, and no public comments were received.

Board Oral Communications

- The board discussed that this application is limited to beer and wine, no liquor.
- Vice Chair moved to approve the appeal as presented.
- Board Member Braswell seconded the motion.
- The appeal was approved with a vote of 5-0

3) Consideration of License Status During Remodeling - Publix Super Markets, Inc. d/b/a Publix Super Markets, Inc. #0464

Presentation of Facts

- Mr. Bentley stated that under section 5.3.1.B.1 the code allows the License Review Board to consider other situations such as the time period of non operation that requires cancellation of the alcohol license.
- Exhibit A - Hearing notice and memo
- Ms. Edmonds presented that the business was not considered as not in operation during the remodel and recommended that cancellation of the license not be required.

Applicant/Licensee Presentation

- Attorney for the applicant, Michael Sard presented the request.
- The store was established in 1994, and the remodel will take longer than 3 months.
- Remodel is scheduled to be complete in November and the current license has been issued and expires December 31.

Public Hearing

- No one was present for public comment, and no public comments were received.

Board Oral Communications

- Board members discussed the time of the renovation.
- Vice Chair Ward moved to uphold the business license supervisor to allow time to complete the remodel and to not cancel the license.
- Board Member Harris amended the motion to allow extension the end of the year.
- Board Member Braswell seconded the amended motion.
- The motion passed with a vote of 5-0



AGENDA ITEM MEMORANDUM

MEETING OF: July 13, 2026

DEPARTMENT: [DEPARTMENT]

ISSUE/AGENDA ITEM TITLE: Second Read - Ordinance Updating the Georgia Municipal Employees Benefit System (GMEBS) Defined Benefit Retirement Plan Agreement for City of Mableton and General Addendum - Human Resources Director Jeanne Pope

BACKGROUND/SUMMARY: This ordinance is required to make a correction to a typo in the previously adopted agreement. Council previously directed that the first two staff members who worked for the City during set up and transition, Susan Hiott and Lily Smith, have their full-time contractual working history to be included in their calculations for retirement. Susan Hiott became **full-time** on January 10, **2024**. The previous ordinance had January **2023**, which was a typo.

BUDGETED/FINANCIAL IMPACT – FUND:

RECOMMENDATION:

ATTACHMENTS:

1. Mableton General Addendum 6 5 2026 (1)
2. Mableton Adoption Agreement 6 5 2026 (1)
3. Mableton Cover Letter 6 5 2026 (1)

**GENERAL ADDENDUM TO THE
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM
DEFINED BENEFIT RETIREMENT PLAN
ADOPTION AGREEMENT**

This is an Addendum to the Adoption Agreement completed by the City of Mableton, Georgia, as follows (complete one or more sections, as applicable):

***** Items (1) through (3) of Pre-approved Addendum–Not Applicable *****

- (4) Credited Past Service under the Plan for specified classes of employees (see Section 13 of Adoption Agreement regarding Credited Past Service):**

Notwithstanding any provision to the contrary, and in addition to the Credited Past Service granted pursuant to Section 13(A)(1) of the Adoption Agreement, with respect to the Eligible Regular Employees in Service as City Clerk and Executive Assistant to the Mayor on October 1, 2024, (i.e., Susan Hiott and Lily Smith, respectively) service as an independent contractor with the City prior to becoming a common law employee shall count as Credited Past Service under the Plan, as follows:

Susan Hiott: service from January 10, 2024 – April 9, 2024

Lily Smith: service from November 6, 2023 – January 14, 2024

This additional Credited Past Service shall count under the Plan for all purposes (i.e., meeting the minimum Service requirements for Vesting and benefit eligibility, and computing the amount of benefits payable under the Plan), subject to applicable limitations under the Internal Revenue Code, including but not limited to Code Section 415(b).

***** Items (5) through (15) of Pre-approved Addendum–Not Applicable *****

The terms of the foregoing Addendum to the Adoption Agreement are approved by the Mayor and Council of the City of Mableton, Georgia, this _____ day of _____, 20____.

Attest:

CITY OF MABLETON, GEORGIA

City Clerk

Mayor

(SEAL)

Approved:

City Attorney

The terms of the foregoing Addendum are approved by the Board of Trustees of the Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of the Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this _____ day of _____, 20____.

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

Secretary

GEORGIA MUNICIPAL EMPLOYEES
BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for
City of Mableton

Form Pre-approved Plan Adoption Agreement
Amended and Restated for Third Six-Year Cycle, 2020 Cumulative List

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I. AN ORDINANCE

An Ordinance to establish the Retirement Plan for the Employees of the City of Mableton, Georgia, in accordance with and subject to the terms and conditions set forth in the attached Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Basic Plan Document, and the GMEBS Trust Agreement. When accepted by the authorized officers of the City and GMEBS, the foregoing shall constitute a Contract between the City and GMEBS, all as authorized and provided by O.C.G.A. § 47-5-1 et seq.

BE IT ORDAINED by the Mayor and Council of the City of Mableton, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Mableton, Georgia, is hereby established as set forth in and subject to the terms and conditions stated in the following Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Basic Plan Document, and the GMEBS Trust Agreement.

Ordinance continued on page 37

II. GMEBS DEFINED BENEFIT RETIREMENT PLAN **ADOPTION AGREEMENT**

1. ADMINISTRATOR

Georgia Municipal Employees Benefit System
201 Pryor Street, SW
Atlanta, Georgia 30303
Telephone: 404-688-0472
Facsimile: 404-577-6663

2. ADOPTING EMPLOYER

Name: **City of Mableton, Georgia**

3. GOVERNING AUTHORITY

Name: **Mableton Mayor and Council**
Address: **1400 Veretans Memorial Highway SE, Ste 134-200, Mableton, GA 30126**
Phone: **(470) 307-5339**
Facsimile:

4. PLAN REPRESENTATIVE

[To represent Governing Authority in all communications with GMEBS and Employees]
(See Section 2.49 of Basic Plan Document)

Name: **City Manager**
Address: **1400 Veretans Memorial Highway SE, Ste 134-200, Mableton, GA 30126**
Phone: **(470) 307-5339**
Facsimile:

5. PENSION COMMITTEE

[Please designate members by position. If not, members of Pension Committee shall be determined in accordance with Article XIV of Basic Plan Document]

Position:

Position:

Position:

Position:

Position:

Pension Committee Secretary: **Human Resources Specialist**

Address: **1400 Veretans Memorial Highway SE, Ste 134-200, Mableton, GA 30126**

Phone: **(404) 927-9502**

Facsimile:

6. TYPE OF ADOPTION

This Adoption Agreement is for the following purpose (**check one**):

- ☐ This is a new defined benefit plan adopted by the Adopting Employer for its Employees. This plan does not replace or restate an existing defined benefit plan.
- ☐ This is an amendment and restatement of the Adopting Employer's preexisting non-GMEBS defined benefit plan.
- ☒ This is an amendment and restatement of the Adoption Agreement previously adopted by the Employer, as follows (**check one or more as applicable**):
 - ☒ To update the Plan to comply with the Path Act, and other applicable federal laws and guidance under IRS Notice 2020-14 (the 2020 Cumulative List).
 - ☒ To make the following amendments to the Adoption Agreement (**must specify below revisions made in this Adoption Agreement; all provisions must be completed in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i): This is an amendment to clarify the dates of Credited Past Service creditable to the City Clerk in Service on October 1, 2024, for service as an independent contractor prior to becoming a Regular Employee of the City (see General Addendum, Section 4).**

7. EFFECTIVE DATE

NOTE: This Adoption Agreement and any Addendum, with the accompanying Basic Plan Document, is designed to comply with Internal Revenue Code Section 401(a), as applicable to a governmental qualified defined benefit plan, and is part of the GMEBS Defined Benefit Retirement Plan. Plan provisions designed to comply with certain provisions of the Protecting

Americans from Tax Hikes Act of 2015 ("PATH Act"); and Plan provisions designed to comply with certain provisions of additional changes in federal law and guidance from the Internal Revenue Service under Internal Revenue Service Notice 2020-14 (the 2020 Cumulative List) are effective as of the applicable effective dates set forth in the Adoption Agreement and Basic Plan Document. By adopting this Adoption Agreement, with its accompanying Basic Plan Document, the Adopting Employer is adopting a plan document intended to comply with Internal Revenue Code Section 401(a), as updated by the PATH Act and the 2020 Cumulative List with the applicable effective dates.

- (1) Complete this item (1) only if this is a new defined benefit plan which does not replace or restate an existing defined benefit plan.**

The effective date of this Plan is ____ (insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted).

- (2) Complete this item (2) only if this Plan is being adopted to replace a non-GMEBS defined benefit plan.**

Except as otherwise specifically provided in the Basic Plan Document or in this Adoption Agreement, the effective date of this restatement shall be ____ (insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted (unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance))). This Plan is intended to replace and serve as an amendment and restatement of the Employer's preexisting plan, which became effective on ____ (insert original effective date of preexisting plan).

- (3) Complete this item (3) only if this is an amendment and complete restatement of the Adopting Employer's existing GMEBS defined benefit plan.**

Except as otherwise specifically provided in the Basic Plan Document or in this Adoption Agreement, the effective date of this restatement shall be **June 24, 2026** (insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted (unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance))).

This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS Adoption Agreement, which became effective on **October 1, 2024** (insert effective date of most recent Adoption Agreement preceding this Adoption Agreement).

The Employer's first Adoption Agreement became effective **October 1, 2024** (insert effective date of Employer's first GMEBS Adoption Agreement). The Employer's GMEBS Plan was originally effective **October 1, 2024** (insert effective date of Employer's original GMEBS Plan). (If the Employer's Plan was originally a non-GMEBS Plan, then the Employer's non-GMEBS Plan was originally effective **October 1, 2024** (if applicable, insert effective date of Employer's original non-GMEBS Plan).)

8. PLAN YEAR

Plan Year means (**check one**):

- ☐ Calendar Year
- ☒ Employer Fiscal Year commencing **July 1**.
- ☐ Other (**must specify month and day commencing**): _____.

9. CLASSES OF ELIGIBLE EMPLOYEES

Only Employees of the Adopting Employer who meet the Basic Plan Document's definition of "Employee" may be covered under the Adoption Agreement. Eligible Employees shall not include non-governmental employees, independent contractors, leased employees, nonresident aliens, or any other ineligible individuals, and this Section 9 must not be completed in a manner that violates the "exclusive benefit rule" of Internal Revenue Code Section 401(a)(2).

A. Eligible Regular Employees

Regular Employees include Employees, other than elected or appointed members of the Governing Authority or Municipal Legal Officers, who are regularly employed in the services of the Adopting Employer. Subject to the other conditions of the Basic Plan Document and the Adoption Agreement, the following Regular Employees are eligible to participate in the Plan (**check one**):

- ☒ **ALL** - All Regular Employees, provided they satisfy the minimum hour and other requirements specified under "Eligibility Conditions" below.
- ☐ **ALL REGULAR EMPLOYEES EXCEPT** for the following employees (**must specify; specific positions are permissible; specific individuals may not be named**): _____.

B. Elected or Appointed Members of the Governing Authority

An Adopting Employer may elect to permit participation in the Plan by elected or appointed members of the Governing Authority and/or Municipal Legal Officers, provided they otherwise meet the Basic Plan Document's definition of "Employee" and provided they satisfy any other requirements specified by the Adopting Employer. Municipal Legal Officers to be covered must be specifically identified by position. Subject to the above conditions, the Employer hereby elects the following treatment for elected and appointed officials:

(1) Elected or Appointed Members of the Governing Authority (check one):

- ☐ **ARE NOT** eligible to participate in the Plan.
- ☒ **ARE** eligible to participate in the Plan.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date, or special waiting period provision): _____.

(2) **Municipal Legal Officers (check one):**

- ☒ **ARE NOT** eligible to participate in the Plan.
- ☐ **ARE** eligible to participate in the Plan. The term "Municipal Legal Officer" shall include only the following positions (**must specify - specific positions are permissible; specific individuals may not be named**): _____.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date) (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____.

10. ELIGIBILITY CONDITIONS

A. **Hours Per Week (Regular Employees)**

The Adopting Employer may specify a minimum number of work hours per week which are required to be scheduled by Regular Employees in order for them to become and remain "Eligible Regular Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied.** The Employer hereby elects the following minimum hour requirement for Regular Employees:

- ☐ No minimum
- ☐ 20 hours/week (regularly scheduled)
- ☒ 30 hours/week (regularly scheduled)
- ☐ Other: _____ (must not exceed 40 hours/week regularly scheduled)

Exceptions: If a different minimum hour requirement applies to a particular class or classes of Regular Employees, please specify below the classes to whom the different requirement applies and indicate the minimum hour requirement applicable to them.

Class(es) of Regular Employees to whom exception applies (**must specify - specific positions are permissible; specific individuals may not be named**): _____.

Minimum hour requirement applicable to excepted Regular Employees:

- ☐ No minimum
- ☐ 20 hours/week (regularly scheduled)
- ☐ 30 hours/week (regularly scheduled)
- ☐ Other: _____ (must not exceed 40 hours/week regularly scheduled)

B. **Months Per Year (Regular Employees)**

The Adopting Employer may specify a minimum number of work months per year which are required to be scheduled by Regular Employees in order for them to become and remain

"Eligible Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied.** The Employer hereby elects the following minimum requirement for Regular Employees:

- ☐ No minimum
- ☒ At least **10** months per year (regularly scheduled)

Exceptions: If different months per year requirements apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

The months to year requirement for excepted class(es) are:

- ☐ No minimum
- ☐ At least _____ months per year (regularly scheduled)

11. WAITING PERIOD

Except as otherwise provided in Section 4.02(b) of the Basic Plan Document, Eligible Regular Employees shall not have a waiting period before participating in the Plan. Likewise, elected or appointed members of the Governing Authority and Municipal Legal Officers, if eligible to participate in the Plan, shall not have a waiting period before participating in the Plan.

12. ESTABLISHING PARTICIPATION IN THE PLAN

Participation in the Plan is considered mandatory for all Eligible Employees who satisfy the eligibility conditions specified in the Adoption Agreement, except as provided in Section 4.03(e) of the Basic Plan Document. However, the Employer may specify below that participation is optional for certain classes of Eligible Employees, including Regular Employees, elected or appointed members of the Governing Authority, Municipal Legal Officers, City Managers, and/or Department Heads. If participation is optional for an Eligible Employee, then in order to become a Participant, the Employee must make a written election to participate within 120 days after employment, election or appointment to office, or if later, the date the Employee first becomes eligible to participate in the Plan. The election is irrevocable, and the failure to make the election within the 120 day time limit shall be deemed an irrevocable election not to participate in the Plan.

Classes for whom participation is optional **(check one):**

- ☒ None (Participation is mandatory for all Eligible Employees except as provided in Section 4.03(e) of the Basic Plan Document).
- ☐ Participation is optional for the following Eligible Employees **(must specify - specific positions are permissible; specific individuals may not be named; all positions or classes specified must be Eligible Employees):** _____.

13. CREDITED SERVICE

In addition to Current Credited Service the Adopting Employer may include as Credited Service the following types of service:

A. Credited Past Service with Adopting Employer

Credited Past Service means the number of years and complete months of Service with the Adopting Employer prior to the date an Eligible Employee becomes a Participant which are treated as credited service under the Plan.

(1) Eligible Employees Employed on Original Effective Date of GMEBS Plan.

With respect to Eligible Employees who are employed by the Adopting Employer on the original Effective Date of the Employer's GMEBS Plan, Service with the Adopting Employer prior to the date the Eligible Employee becomes a Participant (including any Service prior to the Effective Date of the Plan) shall be treated as follows **(check one)**:

- ☒ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).
- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except for Service rendered prior to _____ **(insert date)**.
- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except as follows **(must specify other limitation in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.
- ☐ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

(2) Previously Employed, Returning to Service after Original Effective Date. If an Eligible Employee is not employed on the original Effective Date of the Employer's GMEBS Plan, but returns to Service with the Adopting Employer sometime after the Effective Date, said Eligible Employee's Service prior to becoming a Participant (including any Service prior the Effective Date) shall be treated as follows **(check one)**:

- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), subject to any limitations imposed above with respect to Eligible Employees employed on the Effective Date.
- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), provided that after returning to employment, the Eligible Employee performs Service equal to the period of the break in Service or one (1) year, whichever is less. Any limitations imposed above with respect to Eligible Employees employed on the Effective Date shall also apply.

- ☒ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

Other limitation(s) on Recognition of Credited Past Service **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(3) Eligible Employees Initially Employed After Effective Date. If an Eligible Employee's initial employment date is after the original Effective Date of the Employer's GMEBS Plan, said Employee's Credited Past Service shall include only the number of years and complete months of Service from the Employee's initial employment date to the date the Employee becomes a Participant in the Plan.

(4) Newly Eligible Classes of Employees. If a previously ineligible class of Employees becomes eligible to participate in the Plan, the Employer must specify in an addendum to this Adoption Agreement whether and to what extent said Employees' prior service with the Employer shall be treated as Credited Past Service under the Plan.

B. Prior Military Service

Note: This Section does not concern military service required to be credited under USERRA – See Section 3.02 of the Basic Plan Document for rules on the crediting of USERRA Military Service.

(1) Credit for Prior Military Service.

The Adopting Employer may elect to treat military service rendered prior to a Participant's initial employment date or reemployment date as Credited Service under the Plan. Unless otherwise specified by the Employer under "Other Conditions" below, the term "Military Service" shall be as defined in the Basic Plan Document. Except as otherwise required by federal or state law or under "Other Conditions" below, Military Service shall not include service which is credited under any other local, state, or federal retirement or pension plan.

Military Service credited under this Section shall not include any service which is otherwise required to be credited under the Plan by federal or state law. Prior Military Service shall be treated as follows **(check one)**:

- ☒ Prior Military Service is **not** creditable under the Plan **(if checked, skip to Section 13.C. – Prior Governmental Service)**.
- ☐ Prior Military Service shall be counted as Credited Service for the following purposes (check one or more as applicable):
- ☐ Computing amount of benefits payable.
 - ☐ Meeting minimum service requirements for vesting.
 - ☐ Meeting minimum service requirements for benefit eligibility.

(2) Maximum Credit for Prior Military Service.

Credit for Prior Military Service shall be limited to a maximum of _____ years **(insert number)**.

(3) Rate of Accrual for Prior Military Service.

Credit for Prior Military Service shall accrue at the following rate **(check one)**:

- ☐ One month of military service credit for every _____ month(s) **(insert number)** of Credited Service with the Adopting Employer.
- ☐ One year of military service credit for every _____ year(s) **(insert number)** of Credited Service with the Adopting Employer.
- ☐ All military service shall be creditable (subject to any caps imposed above) after the Participant has completed _____ years **(insert number)** of Credited Service with the Employer.
- ☐ Other requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(4) Payment for Prior Military Service Credit (check one):

- ☐ Participants shall **not** be required to pay for military service credit.
- ☐ Participants shall be required to pay for military service credit as follows:
 - ☐ The Participant must pay _____ % of the actuarial cost of the service credit (as defined below).
 - ☐ The Participant must pay an amount equal to **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

Other Conditions for Award of Prior Military Service Credit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(5) Limitations on Service Credit Purchases. Unless otherwise specified in an Addendum to the Adoption Agreement, for purposes of this Section and Section 13.C. concerning prior governmental service credit, the term "actuarial cost of service credit" is defined as set forth in the Service Credit Purchase Addendum. In the case of a service credit purchase, the Participant shall be required to comply with any rules and regulations established by the GMEBS Board of Trustees concerning said purchases.

C. Prior Governmental Service

Note: A Participant's prior service with other GMEBS employers shall be credited for purposes of satisfying the minimum service requirements for Vesting and eligibility for Retirement and pre-retirement death benefits as provided under Section 9.05 of the Basic

Plan Document, relating to portability service. This Section 13(C) does not need to be completed in order for Participants to receive this portability service credit pursuant to Section 9.05 of the Basic Plan Document.

(1) Credit for Prior Governmental Service.

The Adopting Employer may elect to treat governmental service rendered prior to a Participant's initial employment date or reemployment date as creditable service under the Plan. Subject to any limitations imposed by law, the term "prior governmental service" shall be as defined by the Adopting Employer below. The Employer elects to treat prior governmental service as follows **(check one)**:

- ☒ Prior governmental service is **not** creditable under the Plan **(if checked, skip to Section 13.D. – Unused Sick/Vacation Leave)**.
- ☐ Prior governmental service shall be counted as Credited Service for the following purposes under the Plan **(check one or more as applicable)**:
 - ☐ Computing amount of benefits payable.
 - ☐ Meeting minimum service requirements for vesting.
 - ☐ Meeting minimum service requirements for benefit eligibility.

(2) Definition of Prior Governmental Service.

Prior governmental service shall be defined as follows: **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

Unless otherwise specified above, prior governmental service shall include only full-time service (minimum hour requirement same as that applicable to Eligible Regular Employees).

(3) Maximum Credit for Prior Governmental Service.

Credit for prior governmental service shall be limited to a maximum of _____ years **(insert number)**.

(4) Rate of Accrual for Prior Governmental Service Credit.

Credit for prior governmental service shall accrue at the following rate **(check one)**:

- ☐ One month of prior governmental service credit for every _____ month(s) **(insert number)** of Credited Service with the Adopting Employer.
- ☐ One year of prior governmental service credit for every _____ year(s) **(insert number)** of Credited Service with the Adopting Employer.
- ☐ All prior governmental service shall be creditable (subject to any caps imposed above) after the Participant has completed _____ years **(insert number)** of Credited Service with the Adopting Employer.

- ☐ Other requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(5) Payment for Prior Governmental Service Credit.

- ☐ Participants shall **not** be required to pay for governmental service credit.
- ☐ Participants shall be required to pay for governmental service credit as follows:
 - ☐ The Participant must pay ____% of the actuarial cost of the service credit.
 - ☐ The Participant must pay an amount equal to **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

Other Conditions for Award of Prior Governmental Service Credit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

D. Leave Conversion for Unused Paid Time Off (e.g., Sick, Vacation, or Personal Leave)

(1) Credit for Unused Paid Time Off.

Subject to the limitations in Section 3.01 of the Basic Plan Document, an Adopting Employer may elect to treat accumulated days of unused paid time off for a terminated Participant, for which the Participant is not paid, as Credited Service. The only type of leave permitted to be credited under this provision is leave from a paid time off plan which qualifies as a bona fide sick and vacation leave plan (which may include sick, vacation or personal leave) and which the Participant may take as paid leave without regard to whether the leave is due to illness or incapacity. The Credited Service resulting from the conversion of unused paid time off must not be the only Credited Service applied toward the accrual of a normal retirement benefit under the Plan. The Pension Committee shall be responsible to certify to GMEBS the total amount of unused paid time off that is creditable hereunder.

Important Note: Leave cannot be converted to Credited Service in lieu of receiving a cash payment. If the Employer elects treating unused paid time off as Credited Service, the conversion to Credited Service will be automatic, and the Participant cannot request a cash payment for the unused paid time off.

The Employer elects the following treatment of unused paid time off:

- ☒ Unused paid time off shall **not** be treated as Credited Service **(if checked, skip to Section 14 – Retirement Eligibility)**.

- ☐ The following types of unused paid time off for which the Participant is not paid shall be treated as Credited Service under the Plan **(check one or more as applicable)**:
- ☐ Unused sick leave
 - ☐ Unused vacation leave
 - ☐ Unused personal leave
 - ☐ Other paid time off **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(2) Minimum Service Requirement.

In order to receive credit for unused paid time off, a Participant must meet the following requirement at termination **(check one)**:

- ☐ The Participant must be 100% vested in a normal retirement benefit.
- ☐ The Participant must have at least _____ years **(insert number)** of Total Credited Service (not including leave otherwise creditable under this Section).
- ☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(3) Use of Unused Paid Time Off Credit. Unused paid time off for which the Participant is not paid shall count as Credited Service for the following purposes under the Plan **(check one or more as applicable)**:

- ☐ Computing amount of benefits payable.
- ☐ Meeting minimum service requirements for vesting.
- ☐ Meeting minimum service requirements for benefit eligibility.

(4) Maximum Credit for Unused Paid Time Off.

Credit for unused paid time off for which the Participant is not paid shall be limited to a maximum of _____ months **(insert number)**.

(5) Computation of Unused Paid Time Off.

Unless otherwise specified by the Adopting Employer under "Other Conditions" below, each twenty (20) days of creditable unused paid time off shall constitute one (1) complete month of Credited Service under the Plan. Partial months shall not be credited.

(6) Other Conditions (please specify, subject to limitations in Section 3.01 of Basic Plan Document; must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

14. RETIREMENT ELIGIBILITY

A. Early Retirement Qualifications

Early retirement qualifications are **(check one or more as applicable)**:

- ☒ Attainment of age 55 (insert number)
- ☒ Completion of 10 years (insert number) of Total Credited Service

Exceptions: If different early retirement eligibility requirements apply to a particular class or classes of Eligible Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Eligible Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

Early retirement qualifications for excepted class(es) are **(check one or more as applicable)**:

- ☐ Attainment of age _____ (insert number)
- ☐ Completion of _____ years (insert number) of Total Credited Service

B. Normal Retirement Qualifications

Note: Please complete this Section and also list "Alternative" Normal Retirement Qualifications, if any, in Section 14.C.

(1) Regular Employees

Normal retirement qualifications for Regular Employees are **(check one or more as applicable)**:

- ☒ Attainment of age 62 (insert number)
- ☒ Completion of 5 years (insert number) of Total Credited Service
- ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

Exceptions: If different normal retirement qualifications apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Class(es) of Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

Normal retirement qualifications for excepted class(es) are **(check one or more as applicable):**

- ☐ Attainment of age _____ **(insert number)**
- ☐ Completion of _____ years **(insert number)** of Total Credited Service
- ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one):** ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

(2) Elected or Appointed Members of Governing Authority

Complete this Section only if elected or appointed members of the Governing Authority or Municipal Legal Officers are permitted to participate in the Plan. Normal retirement qualifications for this class are **(check one or more as applicable):**

- ☒ Attainment of age **62** **(insert number)**
- ☐ Completion of _____ years **(insert number)** of Total Credited Service
- ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one):** ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

Exceptions: If different normal retirement qualifications apply to particular elected or appointed members of the Governing Authority or Municipal Legal Officers, the Employer must specify

below to whom the different requirements apply and indicate below the requirements applicable to them.

Particular elected or appointed members of the Governing Authority or Municipal Legal Officers to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

Normal retirement qualifications for excepted elected or appointed members of the Governing Authority or Municipal Legal Officers are **(check one or more as applicable)**:

- ☐ Attainment of age _____ **(insert number)**
- ☐ Completion of _____ years **(insert number)** of Total Credited Service
- ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

C. Alternative Normal Retirement Qualifications

The Employer may elect to permit Participants to retire with unreduced benefits after they satisfy service and/or age requirements other than the regular normal retirement qualifications specified above. The Employer hereby adopts the following alternative normal retirement qualifications:

Alternative Normal Retirement Qualifications (check one or more, as applicable):

- (1)** ☒ Not applicable (the Adopting Employer does not offer alternative normal retirement benefits under the Plan).
- (2)** ☐ **Alternative Minimum Age & Service Qualifications (if checked, please complete one or more items below, as applicable):**
 - ☐ Attainment of age _____ **(insert number)**
 - ☐ Completion of _____ years **(insert number)** of Total Credited Service
 - ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately

above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:_____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the above qualifications in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

- (3) ☐ **Rule of _____ (insert number).** The Participant's combined Total Credited Service and age must equal or exceed this number. Please complete additional items below:

To qualify for this alternative normal retirement benefit, the Participant **(check one or more items below, as applicable)**:

- ☐ Must have attained at least age _____ **(insert number)**
- ☐ Must not satisfy any minimum age requirement
- ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the Rule in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

- (4) ☐ **Alternative Minimum Service.** A Participant is eligible for an alternative normal retirement benefit if the Participant has at least _____ years **(insert number)** of Total Credited Service, regardless of the Participant's age.

- ☐ In-Service Distribution to Eligible Employees permitted (*i.e.*, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum service requirement specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:_____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

- (5) ☐ **Other Alternative Normal Retirement Benefit.**

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

- ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

(6) ☐ Other Alternative Normal Retirement Benefit for Public Safety Employees Only.

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

- ☐ In-Service Distribution to Eligible Employees who are Public Safety Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution Described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to

account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

This alternative normal retirement benefit is available to:

- ☐ All public safety employee Participants who qualify.
- ☐ Only the following public safety employee Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

A public safety employee Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

Note: "Public safety employees" are defined under the Internal Revenue Code for this purpose as employees of a State or political subdivision of a State who provide police protection, firefighting services, or emergency medical services for any area within the jurisdiction of such State or political subdivision.

D. Disability Benefit Qualifications

Subject to the other terms and conditions of the Basic Plan Document and except as otherwise provided in an Addendum to this Adoption Agreement, disability retirement qualifications are based upon Social Security Administration award criteria or as otherwise provided under Section 2.23 of the Basic Plan Document. The Disability Retirement benefit shall commence as of the Participant's Disability Retirement Date under Section 2.24 of the Basic Plan Document.

To qualify for a disability benefit, a Participant must have the following minimum number of years of Total Credited Service **(check one)**:

- ☐ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).
- ☐ No minimum.
- ☒ 1 year(s) **(insert number)** of Total Credited Service.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

15. RETIREMENT BENEFIT COMPUTATION

A. Maximum Total Credited Service

The number of years of Total Credited Service which may be used to calculate a benefit is (check one or all that apply):

- ☒ not limited.
- ☐ limited to _____ years for all Participants.
- ☐ limited to _____ years for the following classes of Eligible Regular Employees:
 - ☐ All Eligible Regular Employees.
 - ☐ Only the following Eligible Regular Employees: _____.
- ☐ limited to _____ years as an elected or appointed member of the Governing Authority.
- ☐ limited to _____ years as a Municipal Legal Officer.
- ☐ Other (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

B. Monthly Normal Retirement Benefit Amount

(1) Regular Employee Formula

The monthly normal retirement benefit for Eligible Regular Employees shall be 1/12 of (check and complete one or more as applicable):

- ☒ (a) **Flat Percentage Formula. 2.0% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:
 - ☒ All Participants who are Regular Employees.
 - ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.
- ☐ (b) **Alternative Flat Percentage Formula. _____% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee. This formula applies to the following Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

- ☐ (c) **Split Final Average Earnings Formula.** _____ % (insert percentage) of Final Average Earnings up to the amount of **Covered Compensation (see subsection (2) below for definition of Covered Compensation)**, plus _____ % (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

- ☐ All Participants who are Regular Employees.
☐ Only the following Participants (**must specify - specific positions are permissible; specific individuals may not be named**):_____.

- ☐ (d) **Alternative Split Final Average Earnings Formula.** _____ % (insert percentage) of Final Average Earnings up to the amount of **Covered Compensation (see subsection (2) below for definition of Covered Compensation)**, plus _____ % (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

- ☐ All Participants.
☐ Only the following Participants (**must specify - specific positions are permissible; specific individuals may not be named**): _____.

[Repeat above subsections as necessary for each applicable benefit formula and Participant class covered under the Plan.]

(2) Covered Compensation (complete only if Split Formula(s) is checked above):

Covered Compensation is defined as (check one or more as applicable):

- ☐ (a) **A.I.M.E. Covered Compensation** as defined in Section 2.18 of the Basic Plan Document. This definition of Covered Compensation shall apply to (**check one**):
- ☐ All Participants who are Regular Employees.
☐ Only the following Participants (**must specify - specific positions are permissible; specific individuals may not be named**):_____.
- ☐ (b) **Dynamic Break Point** Covered Compensation as defined in Section 2.19 of the Basic Plan Document. This definition of Covered Compensation shall apply to (**check one**):
- ☐ All Participants who are Regular Employees.

- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.
- ☐ (c) **Table Break Point** Covered Compensation as defined in Section 2.20 of the Basic Plan Document. This definition of Covered Compensation shall apply to **(check one)**:
- ☐ All Participants who are Regular Employees.
- ☐ Only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.
- ☐ (d) **Covered Compensation** shall mean a Participant's annual Earnings that do not exceed \$ _____ **(specify amount)**. This definition shall apply to **(check one)**:
- ☐ All Participants who are Regular Employees.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

(3) Final Average Earnings

Unless otherwise specified in an Addendum to the Adoption Agreement, Final Average Earnings is defined as the monthly average of Earnings paid to a Participant by the Adopting Employer for the **60 (insert number not to exceed 60)** consecutive months of Credited Service preceding the Participant's most recent Termination in which the Participant's Earnings were the highest, multiplied by 12. Note: GMEBS has prescribed forms for calculation of Final Average Earnings that must be used for this purpose.

This definition of Final Average Earnings applies to:

- ☒ All Participants who are Regular Employees.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

[Repeat above subsection as necessary for each applicable definition and Participant class covered under the Plan.]

(4) Formula for Elected or Appointed Members of the Governing Authority

The monthly normal retirement benefit for members of this class shall be as follows **(check one)**:

- ☐ Not applicable (elected or appointed members of the Governing Authority or Municipal Legal Officers are not permitted to participate in the Plan).
- ☒ **\$50.00 (insert dollar amount)** per month for each year of Total Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer (service of at least 6 months and 1 day is treated as a year of Total Credited Service;

provided, however, than an elected or appointed member of the Governing Authority or Municipal Legal Officer may accrue a maximum of one year of Total Credited Service for every 12-month period of Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer).

This formula applies to:

- ☒ All elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate.
- ☐ Only the following elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate (**must specify - specific positions are permissible; specific individuals may not be named**): _____.

[Repeat above subsection as necessary for each applicable formula for classes of elected or appointed members covered under the Plan.]

C. Monthly Early Retirement Benefit Amount

Check and complete one or more as applicable:

- ☒ (1) **Standard Early Retirement Reduction Table.** The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced on an Actuarially Equivalent basis in accordance with Section 12.01 of the Basic Plan Document to account for early commencement of benefits. This provision shall apply to:
 - ☒ All Participants.
 - ☐ Only the following Participants (**must specify - specific positions are permissible; specific individuals may not be named**):_____.
- ☐ (2) **Alternative Early Retirement Reduction Table.** The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced to account for early commencement of benefits based on the following table. This table shall apply to:
 - ☐ All Participants.
 - ☐ Only the following Participants (**must specify - specific positions are permissible; specific individuals may not be named**):_____.

Alternative Early Retirement Reduction Table

<u>Number of Years Before</u> <u>[Age (Insert Normal</u> <u>Retirement Age)]</u> (check as applicable)	<u>Percentage of</u> <u>Normal Retirement Benefit*</u> (complete as applicable)
☐ 0	1.000
☐ 1	0.____
☐ 2	0.____
☐ 3	0.____
☐ 4	0.____
☐ 5	0.____
☐ 6	0.____
☐ 7	0.____
☐ 8	0.____
☐ 9	0.____
☐ 10	0.____
☐ 11	0.____
☐ 12	0.____
☐ 13	0.____
☐ 14	0.____
☐ 15	0.____

*Interpolate for whole months

D. Monthly Late Retirement Benefit Amount (check one):

- ☒ (1) The monthly Late Retirement benefit shall be computed in the same manner as the Normal Retirement Benefit, based upon the Participant's Accrued Benefit as of the Participant's Late Retirement Date.
- ☐ (2) The monthly Late Retirement benefit shall be the greater of: (1) the monthly retirement benefit accrued as of the Participant's Normal Retirement Date, actuarially increased in accordance with the actuarial table contained in Section 12.05 of the Basic Plan Document; or (2) the monthly retirement benefit accrued as of the Participant's Late Retirement Date, without further actuarial adjustment under Section 12.06 of the Basic Plan Document.

E. Monthly Disability Benefit Amount

The amount of the monthly Disability Benefit shall be computed in the same manner as the Normal Retirement benefit, based upon the Participant's Accrued Benefit as of the Participant's Disability Retirement Date.

Minimum Disability Benefit. The Adopting Employer may set a minimum Disability Benefit. The Employer elects the following minimum Disability benefit (**check one**):

- ☐ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).
- ☐ No minimum is established.
- ☒ No less than **(check one):** ☒ 20% ☐ 10% ☐ ____% **(if other than 20% or 10% insert percentage amount)** of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding the Participant's Termination of Employment as a result of a Disability. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)
- ☐ No less than **(check one):** ☐ 66 2/3 % ☐ ____% **(if other than 66 2/3%, insert percentage amount)** of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding the Participant's Termination of Employment as a result of a Disability, less any monthly benefits paid from federal Social Security benefits as a result of disability as reported by the Employer. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)

F. Minimum/Maximum Benefit For Elected Officials

In addition to any other limitations imposed by federal or state law, the Employer may impose a cap on the monthly benefit amount that may be received by elected or appointed members of the Governing Authority. The Employer elects **(check one):**

- ☐ Not applicable (elected or appointed members of the Governing Authority do not participate in the Plan).
- ☐ No minimum or maximum applies.
- ☒ Monthly benefit for Service as an elected or appointed member of the Governing Authority may not exceed 100% of the Participant's final salary as an elected or appointed member of the Governing Authority.
- ☐ Other minimum or maximum **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):** _____.

G. Multiple Plans

In the event that the Employer maintains multiple plans, the following provisions will apply to the extent necessary to satisfy Code § 415.

16. SUSPENSION OF BENEFITS FOLLOWING BONA FIDE SEPARATION OF SERVICE; COLA

A. **Re-Employment as Eligible Employee After Normal, Alternative Normal, or Early Retirement and Following Bona Fide Separation of Service (see Basic Plan Document Section 6.06(c) Regarding Re-Employment as an Ineligible Employee and Basic Plan Document Section 6.06(e) and (f) Regarding Re-Employment After Disability Retirement)**

(1) Reemployment After Normal or Alternative Normal Retirement. In the event that a Retired Participant 1) is reemployed with the Employer as an Eligible Employee (as defined in the Plan) after the Participant's Normal or Alternative Normal Retirement Date and after a Bona Fide Separation from Service, or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) due to the addition of such class to the Plan after the Participant's Normal or Alternative Normal Retirement Date, the following rule shall apply **(check one)**:

- ☒ (a) The Participant's benefit shall be suspended in accordance with Section 6.06(a)(1) of the Basic Plan Document for as long as the Participant remains employed.
- ☐ (b) The Participant may continue to receive retirement benefits in accordance with Section 6.06(b) of the Basic Plan Document. This rule shall apply to **(check one)**: ☐ all Retired Participants ☐ only the following classes of Retired Participants **(must specify (specific positions are permissible; specific individuals may not be named) - benefits of those Retired Participants not listed shall be suspended in accordance with Section 6.06(a) of the Basic Plan Document if they return to work with the Employer):** _____.

(2) Reemployment After Early Retirement. In the event a Participant Retires with an Early Retirement benefit after a Bona Fide Separation from Service 1) is reemployed with the Employer as an Eligible Employee before the Participant's Normal Retirement Date; or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) before the Participant's Normal Retirement Date due to the addition of such class to the Plan, the following rule shall apply **(check one or more as applicable)**:

- (a) ☒ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Basic Plan Document for as long as the Participant remains employed.

This rule shall apply to **(check one)**: ☒ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:
_____.

- (b) ☐ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Basic Plan Document. However, the Participant may begin receiving benefits after satisfying the qualifications for Normal Retirement or Alternative Normal Retirement, as applicable, and after satisfying the minimum age parameters of Section 6.06(a)(3) of the Basic Plan Document, in accordance with Section 6.06(b)(2)(B)(i) of the Basic Plan Document.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:

- (c) ☐ The Participant's Early Retirement benefit shall continue in accordance with Section 6.06(b)(2)(B)(ii) of the Basic Plan Document.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:

B. Cost Of Living Adjustment

The Employer may elect to provide for an annual cost-of-living adjustment (COLA) in the amount of benefits being received by Retired Participants and Beneficiaries, which shall be calculated and paid in accordance with the terms of the Basic Plan Document. The Employer hereby elects the following **(check one)**:

- ☐ (1) No cost-of-living adjustment.
- ☒ (2) Variable Annual cost-of-living adjustment not to exceed **5.0%** **(insert percentage)**.
- ☐ (3) Fixed annual cost-of-living adjustment equal to _____% **(insert percentage)**.

The above cost-of-living adjustment shall apply with respect to the following Participants (and their Beneficiaries) **(check one)**:

- ☒ All Participants (and their Beneficiaries).
- ☐ Participants (and their Beneficiaries) who terminate employment on or after _____ **(insert date)**.
- ☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)); specific positions are permissible; specific individuals may not be named)**: _____.

The Adjustment Date for the above cost-of-living adjustment shall be (if not specified, the Adjustment Date shall be January 1): _____.

17. TERMINATION OF EMPLOYMENT BEFORE RETIREMENT; VESTING

A. Eligible Regular Employees

Subject to the terms and conditions of the Basic Plan Document, a Participant who is an Eligible Regular Employee and whose employment is terminated for any reason other than death or retirement shall earn a vested right in the Participant's accrued retirement benefit in accordance with the following schedule (**check one**):

- ☐ **No Vesting schedule (immediate Vesting).**
- ☒ **Cliff Vesting Schedule.** Benefits shall be 100% vested after the Participant has a minimum of 5 years (**insert number not to exceed 10**) of Total Credited Service. Benefits remain 0% vested until the Participant satisfies this minimum.
- ☐ **Graduated Vesting Schedule.** Benefits shall become vested in accordance with the following schedule (**insert percentages**):

<u>COMPLETED YEARS OF TOTAL CREDITED SERVICE</u>	<u>VESTED PERCENTAGE</u>
1	%
2	%
3	%
4	%
5	%
6	%
7	%
8	%
9	%
10	%

Exceptions: If a vesting schedule other than that specified above applies to a special class(es) of Regular Employees, the Employer must specify the different vesting schedule below and the class(es) to whom the different vesting schedule applies.

Regular Employees to whom exception applies (**must specify - specific positions are permissible; specific individuals may not be named**): _____.

Vesting Schedule for excepted class (**Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.**): _____.

B. Elected or Appointed Members of the Governing Authority

Subject to the terms and conditions of the Basic Plan Document, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer shall earn a vested right in the Participant's accrued retirement benefit for Credited Service in such capacity in accordance with the following schedule **(check one)**:

- ☐ Not applicable (elected or appointed members of the Governing Authority are not permitted to participate in the Plan).
- ☒ No Vesting schedule (immediate Vesting).
- ☐ Other vesting schedule **(Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.): _____.**

18. PRE-RETIREMENT DEATH BENEFITS

A. In-Service Death Benefit

Subject to the terms and conditions of the Basic Plan Document, the Employer hereby elects the following in-service death benefit, to be payable in the event that an eligible Participant's employment with the Employer is terminated by reason of the Participant's death prior to Retirement **(check and complete one)**:

- (1) ☒ Auto A Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant, had the Participant elected a 100% joint and survivor benefit under Section 7.03 of the Basic Plan Document. In order to be eligible for this benefit, a Participant must meet the following requirements **(check one)**:
- ☒ The Participant must be vested in a normal retirement benefit.
 - ☐ The Participant must have _____ years **(insert number)** of Total Credited Service.
 - ☐ The Participant must be eligible for Early or Normal Retirement.
 - ☐ Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):** _____.

(2) ☐ **Actuarial Reserve Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, actuarially equivalent to the reserve required for the Participant's anticipated Normal Retirement benefit, provided the Participant meets the following eligibility conditions **(check one)**:

- ☐ The Participant shall be eligible upon satisfying the eligibility requirements of Section 8.02(c) of the Basic Plan Document.
- ☐ The Participant must have _____ years **(insert number)** of Total Credited Service.
- ☐ Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

Imputed Service. For purposes of computing the actuarial reserve death benefit, the Participant's Total Credited Service shall include **(check one)**:

- ☐ Total Credited Service accrued prior to the date of the Participant's death.
- ☐ Total Credited Service accrued prior to the date of the Participant's death, plus **(check one)**: ☐ one-half (½) ☐ _____ **(insert other fraction)** of the Service between such date of death and what would otherwise have been the Participant's Normal Retirement Date. **(See Basic Plan Document Section 8.02(b) regarding 10-year cap on additional Credited Service.)**

Minimum In-Service Death Benefit for Vested Employees Equal to Terminated Vested Death Benefit. Unless otherwise specified under "Exceptions" below, if a Participant's employment is terminated by reason of the Participant's death prior to Retirement, and if as of the date of death the Participant is vested but does not qualify for the in-service death benefit, then the Auto A Death Benefit will be payable, provided the Auto A Death Benefit is made available to terminated vested employees under the Adoption Agreement (see "Terminated Vested Death Benefit" below).

(3) **Exceptions:** If an in-service death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit (must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415): _____.

Participants to whom alternative death benefit applies **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

Eligibility conditions for alternative death benefit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

B. Terminated Vested Death Benefit

(1) Complete this Section only if the Employer offers a terminated vested death benefit. The Employer may elect to provide a terminated vested death benefit, to be payable in the event that a Participant who is vested dies after termination of employment but before Retirement benefits commence. Subject to the terms and conditions of the Basic Plan Document, the Employer hereby elects the following terminated vested death benefit **(check one)**:

- ☒ **Auto A Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant had the Participant elected a 100% joint and survivor benefit under Section 7.03 of the Basic Plan Document.
- ☐ **Accrued Retirement Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary which shall be actuarially equivalent to the Participant's Accrued Normal Retirement Benefit determined as of the date of death.

(2) Exceptions: If a terminated vested death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit **(must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415)**: _____.

Participants to whom alternative death benefit applies **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

Eligibility conditions for alternative death benefit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

19. EMPLOYEE CONTRIBUTIONS

(1) Employee contributions (check one):

- ☒ Are not required.
- ☐ Are required in the amount of _____ % **(insert percentage)** of Earnings for all Participants.

- ☐ Are required in the amount of _____ % **(insert percentage)** of Earnings for Participants in the following classes **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

[Repeat above subsection as necessary if more than one contribution rate applies.]

(2) Pre-Tax Treatment of Employee Contributions. If Employee Contributions are required in Subsection (1) above, an Adopting Employer may elect to "pick up" Employee Contributions to the Plan in accordance with IRC Section 414(h). In such case, Employee Contributions shall be made on a pre-tax rather than a post-tax basis, provided the requirements of IRC Section 414(h) are met. If the Employer elects to pick up Employee Contributions, it is the Employer's responsibility to ensure that Employee Contributions are paid and reported in accordance with IRC Section 414(h). The Adopting Employer must not report picked up contributions as wages subject to federal income tax withholding.

The Employer hereby elects **(check one)**:

- ☐ To pick up Employee Contributions. By electing to pick up Employee Contributions, the Adopting Employer specifies that the contributions, although designated as Employee Contributions, are being paid by the Employer in lieu of Employee Contributions. The Adopting Employer confirms that the executor of this Adoption Agreement is duly authorized to take this action as required to pick up contributions. This pick-up of contributions applies prospectively, and it is evidenced by this contemporaneous written document. On and after the date of the pick-up of contributions, a Participant does not have a cash or deferred election right (within the meaning of Treasury Regulation Section 1.401(k)-1(a)(3)) with respect to the designated Employee Contributions, which includes not having the option of receiving the amounts directly instead of having them paid to the Plan.
- ☐ Not to pick up Employee Contributions.

(3) Interest on Employee Contributions. The Adopting Employer may elect to pay interest on any refund of Employee Contributions.

- ☐ Interest shall not be paid.
- ☐ Interest shall be paid on a refund of Employee Contributions at a rate established by GMEBS from time to time.
- ☐ Other rate of interest **(must specify rate in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____.

20. MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT

If an Adopting Employer desires to amend any of its elections contained in this Adoption Agreement (or any Addendum), the Governing Authority by official action must adopt an amendment of the Adoption Agreement (or any Addendum) or a new Adoption Agreement (or Addendum) must be adopted and forwarded to the Board for approval. The amendment of the new Adoption Agreement (or Addendum) is not effective until approved by the Board and other procedures required by the Plan have been implemented.

The Administrator will timely inform the Adopting Employer of any amendments made by the Board to the Plan.

21. TERMINATION OF THE ADOPTION AGREEMENT

This Adoption Agreement (and any Addendum) may be terminated only in accordance with the Plan. The Administrator will inform the Adopting Employer in the event the Board should decide to discontinue this pre-approved plan program.

22. EMPLOYER ADOPTION AND AUTHORIZATION FOR AMENDMENTS

Adoption. The Adopting Employer hereby adopts the terms of the Adoption Agreement and any Addendum, which is attached hereto and made a part of this ordinance. The Adoption Agreement (and, if applicable, the Addendum) sets forth the Employees to be covered by the Plan, the benefits to be provided by the Adopting Employer under the Plan, and any conditions imposed by the Adopting Employer with respect to, but not inconsistent with, the Plan. The Adopting Employer reserves the right to amend its elections under the Adoption Agreement and any Addendum, so long as the amendment is not inconsistent with the Plan or the Internal Revenue Code or other applicable law and is approved by the Board of Trustees of GMEBS. The Adopting Employer acknowledges that it may not be able to rely on the pre-approved plan opinion letter if it makes certain elections under the Adoption Agreement or the Addendum, and that the failure to properly complete the Adoption Agreement may result in a failure of the Adopting Employer's Plan to be a qualified plan.

The Adopting Employer hereby agrees to abide by the Basic Plan Document, Trust Agreement, and rules and regulations adopted by the Board of Trustees of GMEBS, as each may be amended from time to time, in all matters pertaining to the operation and administration of the Plan. It is intended that the Act creating the Board of Trustees of GMEBS, this Plan, and the rules and regulations of the Board are to be construed in harmony with each other. In the event of a conflict between the provisions of any of the foregoing, they shall govern in the following order:

- (1) The Act creating the Board of Trustees of The Georgia Municipal Employees' Benefit System, O.C.G.A. Section 47-5-1 *et seq.* (a copy of which is included in the Appendix to the Basic Defined Benefit Plan Document) and any other applicable provisions of O.C.G.A. Title 47;
- (2) The Basic Defined Benefit Plan Document and Trust Agreement;

- (3) This Ordinance and Adoption Agreement (and any Addendum); and
- (4) The rules and regulations of the Board.

In the event that any section, subsection, sentence, clause or phrase of this Plan shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no manner affect the previously existing provisions or the other section or sections, subsections, sentences, clauses or phrases of this Plan, which shall remain in full force and effect, as if the section, subsection, sentence, clause or phrase so declared or adjudicated invalid or unconstitutional were not originally a part hereof. The Governing Authority hereby declares that it would have passed the remaining parts of this Plan or retained the previously existing provisions if it had known that such part or parts hereof would be declared or adjudicated invalid or unconstitutional.

This Adoption Agreement (and any Addendum) may only be used in conjunction with Georgia Municipal Employees Benefit System Basic Defined Benefit Retirement Plan Document approved by the Internal Revenue Service under opinion letter Q705465a dated August 31, 2023. The Adopting Employer understands that failure to properly complete this Adoption Agreement (or any Addendum), or to operate and maintain the Plan and Trust in accordance with the terms of the completed Adoption Agreement (and any Addendum), Basic Plan Document and Trust, may result in disqualification of the Adopting Employer's Plan under the Internal Revenue Code. Inquiries regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the IRS opinion letter should be directed to the Administrator. The Administrator is Georgia Municipal Employees Benefit System, with its primary business offices located at: 201 Pryor Street, SW, Atlanta, Georgia, 30303. The business telephone number is: (404) 688-0472. The primary person to contact is: GMEBS Legal Counsel.

Authorization for Amendments. Effective on and after February 17, 2005, the Adopting Employer hereby authorizes the pre-approved plan provider who sponsors the Plan on behalf of GMEBS to prepare amendments to the Plan, for approval by the Board, on its behalf as provided under Revenue Procedure 2005-16, as superseded by Revenue Procedure 2015-36, Revenue Procedure 2011-49, and Announcement 2005-37. Effective January 1, 2013, Georgia Municipal Association, Inc., serves as the pre-approved plan provider for the Plan. Employer notice and signature requirements were met for the Adopting Employer before the effective date of February 17, 2005. The Adopting Employer understands that the implementing amendment reads as follows:

On and after February 17, 2005, the Board delegates to the Provider the authority to advise and prepare amendments to the Plan, for approval by the Board, on behalf of all Adopting Employers, including those Adopting Employers who have adopted the Plan prior to the January 1, 2013, restatement of the Plan, for changes in the Code, the regulations thereunder, revenue rulings, other statements published by Internal Revenue Service, including model, sample, or other required good faith amendments (but only if their adoption will not cause such Plan to be individually designed), and for corrections of prior approved plans. These amendments shall be applied to all Adopting Employers. Employer notice and signature requirements have been met for all Adopting Employers before the effective date of February 17, 2005. In any event, any amendment

prepared by the Practitioner and approved by the Board will be provided by the Administrator to Adopting Employers.

Notwithstanding the foregoing paragraph, no amendment to the Plan shall be prepared on behalf of any Adopting Employer as of either:

- the date the Internal Revenue Service requires the Adopting Employer to file Form 5300 as an individually designed plan as a result of an amendment by the Adopting Employer to incorporate a type of Plan not allowable in a pre-approved plan as described in Revenue Procedure 2017-41; or
- as of the date the Plan is otherwise considered an individually designed plan due to the nature and extent of the amendments.

If the Adopting Employer is required to obtain a determination letter for any reason in order to maintain reliance on the opinion letter, the Provider's authority to amend the Plan on behalf of the Adopting Employer is conditioned on the Plan receiving a favorable determination letter.

The Adopting Employer further understands that, if it does not give its authorization hereunder or, in the alternative, adopt another pre-approved plan, its Plan will become an individually designed plan and will not be able to rely on the pre-approved plan opinion letter.

Reliance on Opinion Letter. As provided in Revenue Procedure 2017-41, the Adopting Employer may rely on the Plan's opinion letter, provided that the Adopting Employer's Plan is identical to the GMEBS Plan, and the Adopting Employer has not amended or made any modifications to the Plan other than to choose the options permitted under the Plan, Adoption Agreement, and any Addendum.

AN ORDINANCE (continued from page 1)

Section 2. Except as otherwise specifically required by law or by the terms of the Basic Plan Document or Adoption Agreement (or any Addendum), the rights and obligations under the Plan with respect to persons whose employment with the City was terminated or who vacated office with the City for any reason whatsoever prior to the effective date of this Ordinance are fixed and shall be governed by such Plan, if any, as it existed and was in effect at the time of such termination.

Section 3. The effective date of this Ordinance shall be June 24, 2026 **(not earlier than the first day of the current Plan Year in which the Plan is adopted, unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance))**.

Section 4. All Ordinances and parts of ordinances in conflict herewith are expressly repealed.

Approved by the Mayor and Council of the City of Mableton, Georgia, this _____ day of _____, 20____.

Attest:

CITY OF MABLETON, GEORGIA

City Clerk

Mayor

(SEAL)

Approved:

City Attorney

The terms of the foregoing Adoption Agreement are approved by the Board of Trustees of Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this _____ day of _____, 20____.

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

Secretary



RISK MANAGEMENT
AND EMPLOYEE
BENEFITS SERVICES

June 5, 2026

EXECUTIVE STAFF

Larry H. Hanson
CEO and Executive
Director

Randy Logan
Deputy Executive
Director

TRANSMITTED VIA E-MAIL

(rochelle.blalock@mableton.gov)

Ms. Rochelle Blalock
Human Resources Specialist
City of Mableton
1400 Veterans Memorial Hwy SE, Suite 134-200
Mableton, GA 30126-2952

RE: City of Mableton GMEBS Defined Benefit Retirement Plan; Amendment to Clarify Period of Past Credited Service Granted to City Clerk for Service as Independent Contractor

Dear Ms. Blalock:

Per the city's request, enclosed please find a draft Adoption Agreement and a draft General Addendum for the city of Mableton's Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"). The amendment clarifies that the current City Clerk's (i.e., Susan Hiott's) period of service with the city from January 10, 2024 – April 9, 2024, as an independent contractor prior to becoming an eligible regular employee will count as credited past service under the Plan (see General Addendum, Section 4).

The Adoption Agreement provides that the amendment will become effective June 24, 2026. **Please note that per O.C.G.A. § 47-5-40, the Adoption Agreement has been drafted in the form of an ordinance.**

If the city would like changes to the draft documents, please let us know before approving them so we can make any necessary revisions. Otherwise, please have the designated representatives sign and date the documents where indicated (Adoption Agreement, p. 37, General Addendum, p. 2) and email them to Ms. Gina Taylor at gtaylor@gacities.com. We will then countersign and return the executed documents to you for your files. If you have any questions, please feel free to contact me at (678) 686-6236 or kjeselnik@gacities.com.

Sincerely,

Kevin H. Jeselnik
Senior Assistant General Counsel

Encl.

C: Ms. Emilia Walker-Ashby, City Attorney, City of Mableton (w/ encl.)
Ms. Marinetty Bienvenu, Director, Employee Benefit Services (w/o encl.)
Ms. Michelle Warner, Director, Retirement Field Services and DC Program (w/o encl.)
Ms. Gwin Hall, Senior Associate General Counsel (w/o encl.)



AGENDA ITEM MEMORANDUM

MEETING OF: July 13, 2026

DEPARTMENT: [DEPARTMENT]

ISSUE/AGENDA ITEM TITLE: Consideration and Approval of Award of Professional Services Agreement for Consulting Services for Public Safety Department - City Manager Bill Tanks

BACKGROUND/SUMMARY:

BUDGETED/FINANCIAL IMPACT – FUND:

RECOMMENDATION:

ATTACHMENTS: None